

Eighth United States Army

Implementation Plan

for

Cost Management

and

Activity Based Costing

*NEITHER COST MANAGEMENT NOR THE CONTINUOUS IMPROVEMENT
PROCESS ARE MENTIONED. THIS IS JUST MEASURING COST.
AND IT IS DONE BY THE RM. NO BUSINESS MANAGER
IS IDENTIFIED. THIS IS A BLASSER.*

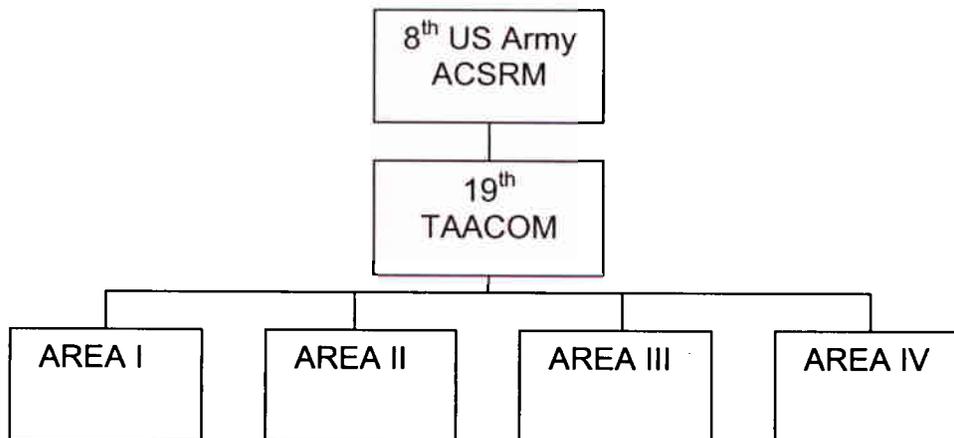
VISION: To keep Eighth United States Army Installations cost effective and cost efficient in the 21st Century through the use of Activity Based Costing and Cost Management.

PURPOSE: This document describes the Eighth United States Army Implementation Plan for Cost Management and Activity Based Costing (CM/ABC).

SCOPE: This implementation plan applies to the four Area Support Groups/Activities in three functional areas: Public Works; Logistics; and Morale, Welfare and Recreation.

GOAL: To have Activity Based Costing (ABC) implemented in the four Support Groups/Activities no later than December, 2003.

STRUCTURE: The structure used for this implementation plan is as follows:



RESPONSIBILITIES:

1. ACSRMs will:

a. In conjunction with the 19th TAACOM, develop policy for the creation, use and reporting of ABC models in Eighth United States Army.

- b. Provide training to each Area Support Group/Activity that implements ABC.
- c. In conjunction with 19th TAACOM, provide conversion of data from Standard Financial Information Systems (STANFINS) to the ABC Model software.
- d. Maintain the master models developed as a result of the implementation of ABC.
- e. Provide software maintenance (through USA Cost and Economic Analysis Center (USACEAC)).
- f. Provide quarterly briefings to affected Area Commanders on the status of testing and implementation.

2. The 19th TAACOM will:

- a. In conjunction with 8th Army ACSRM, develop policy for the creation, use and reporting of ABC models in Eighth United States Army.
- b. In conjunction with 8th Army ACSRM, provide conversion of data from Standard Financial Information Systems (STANFINS) to the ABC Model software.

3. Each Area Support Group/Activity will:

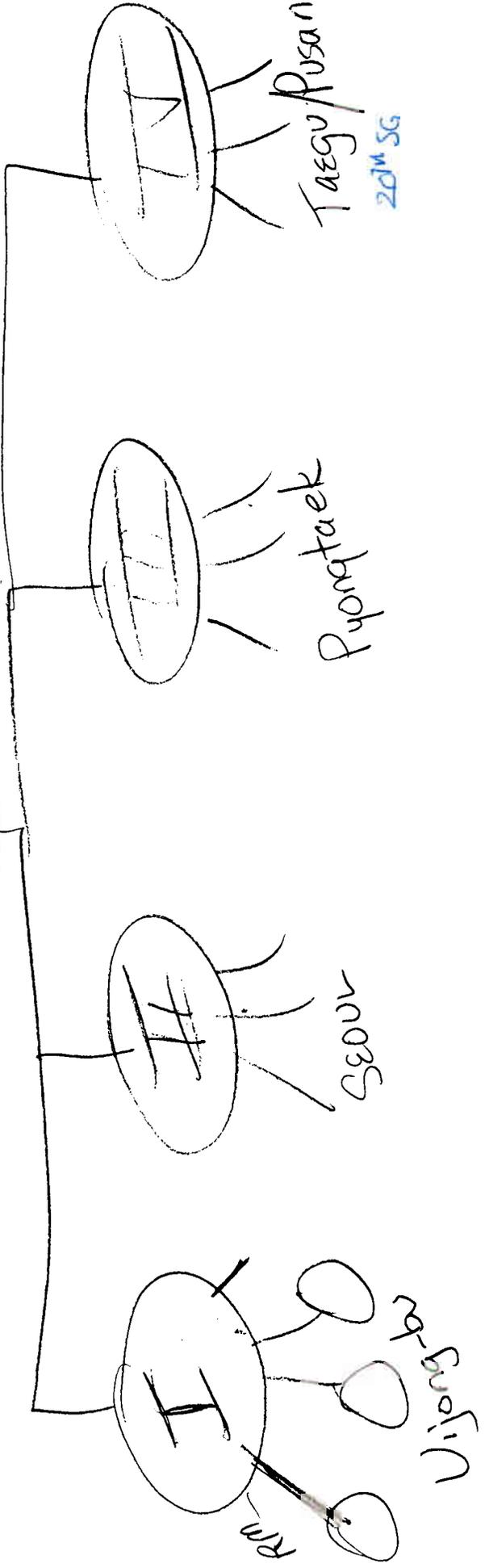
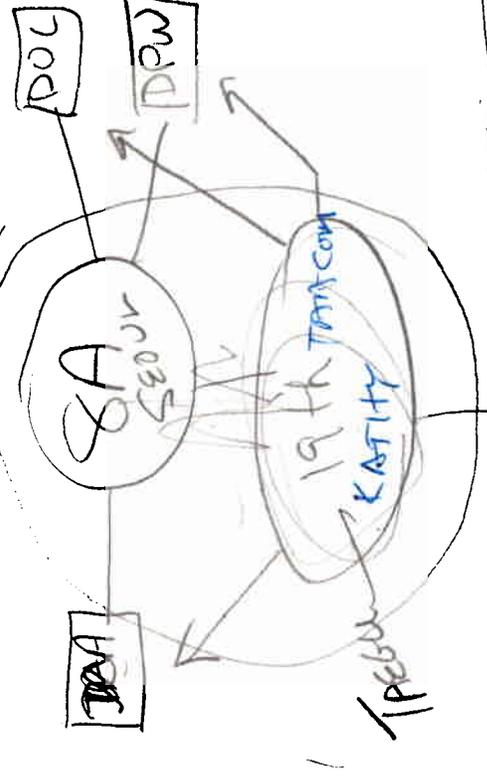
- a. Develop ABC models for three functional areas: Public Works; Logistics; and Morale, Welfare and Recreation.
- b. Provide updated information for models on a quarterly basis.
- c. Use models to make cost analyses and decisions about cost based on information provided by the models.

CONCEPT OF OPERATIONS: Beginning with Area II, build an ABC model for one activity within one Directorate that will provide the greatest opportunity for success. Expand this model to add all of the Directorate. Further expand the models to the other two required Directorates. And last, expand the completed set of models to the other three Areas.

TIME FRAME FOR ACCOMPLISHMENT: Proposed schedule for the accomplishment of this deployment is as follows:

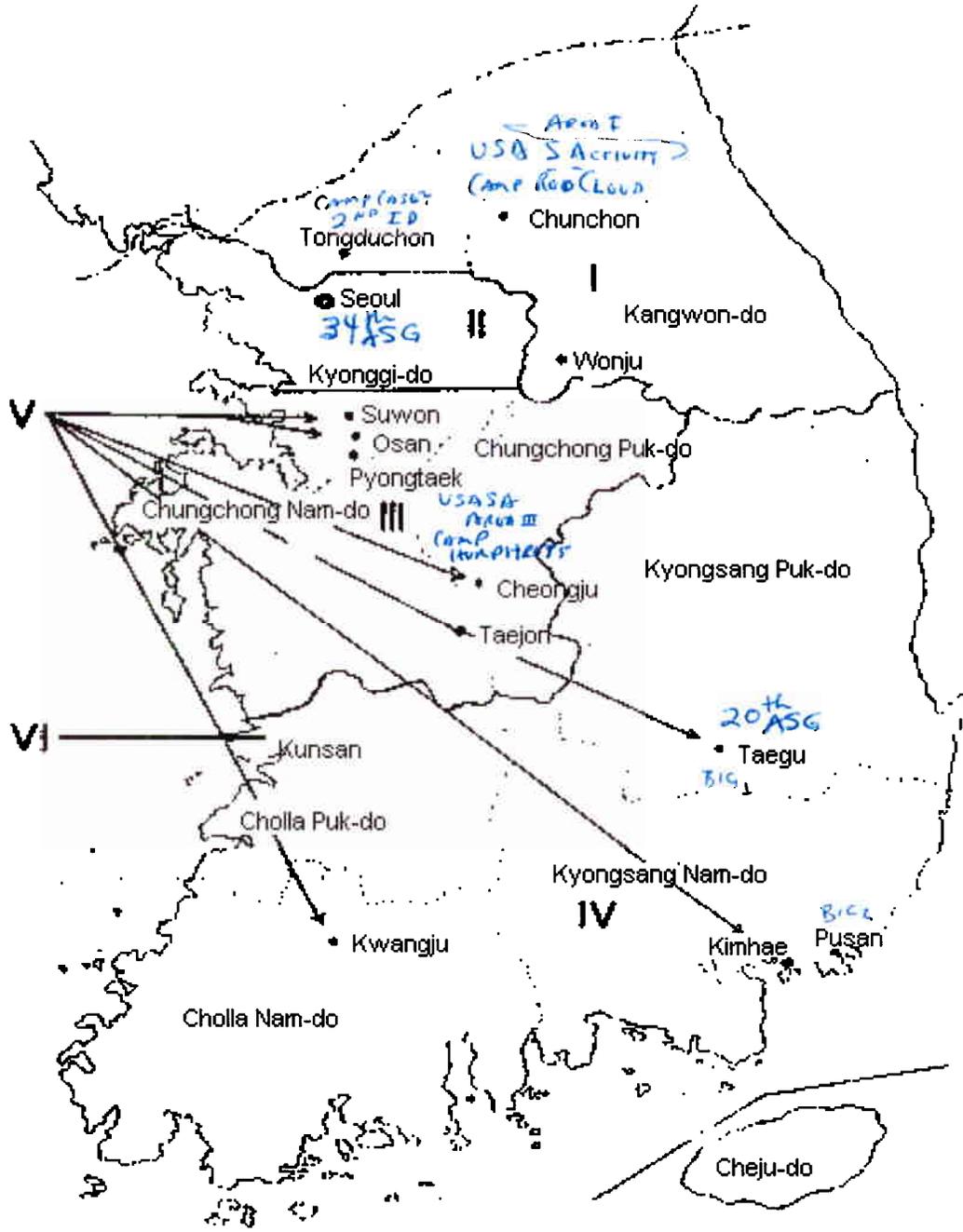
<u>Start Date</u>	<u>Activity</u>
Sep 00	Provide initial ABC training to Area II Staff
Sep 00	Build initial model for DCA
Jan 01	Building remaining models for DCA
May 01	Build models for DOL
Sep 01	Build models for DPW
Jan 02	Export DCA model to Area I
May 02	Export DOL model to Area I
Sep 02	Export DPW model to Area I
Jan 03	Export DCA model to Area III
May 03	Export DOL model to Area III
Sep 03	Export DPW model to Area III
Jan 04	Export DCA model to Area IV
May 04	Export DOL model to Area IV
Sep 04	Export DPW model to Area IV

9x9
8 CIRCLES



- II
- 1. DCA
- 2. DOS (DOL)
- 3. DPW

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ABC 5-DAY COURSE
CLASS REGISTRATION

October 30, 2000

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